



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

North Dakota Alcoholic Manufacturers

Notice of Change to Filing Requirements

North Dakota Century Code (N.D.C.C.) § 5-01-01 defines “Supplier” as an alcoholic beverage manufacturer, importer, marketer, or wholesaler selling alcoholic beverages to a wholesaler licensed in this state for purposes of resale. N.D.C.C. 5-03-09.1 states that “Before a supplier may engage in the sale or shipment of alcoholic beverages to a licensed North Dakota wholesaler, that supplier must first procure a supplier license from the state tax commissioner.” Domestic Wineries, Microbrew Pubs, and other manufacturers holding a North Dakota Alcoholic Beverage Manufacturing License are not being required to obtain a supplier’s license in addition to a manufacturing license, and the manufacturing license number will also represent your number for any supplier license number requirements.

Suppliers are required to file a report with the tax commissioner no later than the thirtieth day of each calendar month covering alcoholic beverages sold or shipped to a North Dakota wholesaler during the preceding calendar month; therefore, manufacturers are required to file reports covering sales to North Dakota wholesalers.

Effective June 1, 2006, manufacturers selling beer to wholesalers in North Dakota will be required to report using the new Schedule C form entitled “Supplier’s Monthly Beer Report of Sales to North Dakota Wholesalers.” Manufacturers will be required to submit the Schedule C form in an electronic format approved by the Tax Commissioner for any month the manufacturer had sales to wholesalers.

Effective February 1, 2006, manufacturers selling wine or liquor to wholesalers in North Dakota were required to report using the new Schedule A form entitled “Suppliers Monthly Liquor Report of Sales to North Dakota Wholesalers.” Manufacturers were required to submit the Schedule A form in an electronic format approved by the Tax Commissioner for any month the manufacturer had sales to wholesalers. The Schedule A has been available on our web site but has just been updated, please use the most recent report form.

The new Schedule C and Schedule A forms for electronic filing are in an Excel format and are available on our web site at www.nd.gov/tax. Click on “Alcohol” to access electronic filing and general information. The report instructions are located directly beneath the forms on the web site. The reports should be completed for any month where the manufacturer had sales to the wholesalers and emailed to alcoholtax@state.nd.us.

Zero reports should not be submitted.

The Schedule A and Schedule C reports are not intended to be used as replacements for the Annual or Quarterly Domestic Winery Report or the Microbrew Beer Manufacturer’s Monthly Report.

The Annual and Quarterly Domestic Winery Report will be changing in the future. This new report, referred to as **Schedule F**, will be sent out for your review before it becomes final, and will be in an electronic format.

The Microbrew Beer Manufacturer's Monthly Report will be referred to as **Schedule E** and will also be revised, sent out for review, and will be in an electronic format.

If a manufacturer is unable to submit forms electronically, the manufacturer may call or email this office at the number and address listed below and request permission to submit the Schedule C or Schedule A in a paper format. A manufacturer granted permission will be required to submit the report on the form approved and provided by the Tax Commissioner.

All manufacturers filing any report electronically with the North Dakota Office of State Tax Commissioner need to complete the "Registration Application for Electronic Filing" and mail it to our office. If you have not already done so, please complete this application and mail it to our office. The signature of the company representative appearing on this application shall be deemed to appear on the company's electronically filed reports. If any person whose signature appears as the authorized agent for the company leaves the employment of the company, our office must be notified and a new application must be filed. This application will be kept on file in our office. An application form is available on our web site.

Schedule C and Schedule A will be considered timely if filed by the due date and all of the required information is complete. NDCC § 5-03-09.3 states that if a supplier (manufacturer) fails to file the required report as required by this section, there is imposed a penalty of twenty-five dollars per month for each calendar month or fraction of a month during which the delinquency continues beginning with the month during which the report was due.

For more information, contact Anne Hutchison by telephone at 701-328-2702 or by email at ahutchison@state.nd.us.